

Has your business changed?

Are you out of business? Has your mailing or location address changed? Are you collecting more or less sales tax than you used to? If so, you need to complete the

Sales Tax Information coupon on page 2 of this newsletter.

It is important to notify us of a change of name or address in order to receive your returns in time to file them.

How often should you be remitting sales/use tax?

Once a year: If you collect less than \$120 a year.

Quarterly: If you collect less than \$50 a month.

Monthly: If you collect more than \$50 per month.

Semi-monthly: If you collect more than \$8,000 per month.

Don't wait for us to contact you; we can help you understand your filing requirements.

You can remit sales tax electronically!

Every Iowa business can now remit tax by electronic funds transfer (EFT). Contact our department for further information; see page 2. Note: Semi-monthly filers are *required* to EFT.

Three more counties approve school local option sales tax

Effective January 1, 2001

Dickinson County (30): 1%

Fremont (42): 1%

Page County (73): 1%

Jurisdictions adopt 'regular' local option tax

Effective January 1, 2001

Bremer County (09): 1%

Denver, Janesville, Readlyn,
Plainfield

Buchanan County (10): 1%

Brandon, Quasqueton, Rowley

Franklin County (35): 1%

Alexander

Webster County (94): .05%

Badger, Barnum, Callendar,
Clare, Dayton, Duncombe, Fort
Dodge, Gowrie, Harcourt,

Lehigh, Moorland, Otho,
Stratford, Vincent,
Unincorporated Areas

Wright County (99): 1%

Belmond, Dows, Eagle Grove,
Galt, Goldfield, Rowan,
Woolstock, Unincorporated
Areas

Three cities reinstate 'regular' local option

Buchanan County (10): 1%

Aurora, Lamont, Stanley

New this year in income tax!

Taxpayers who file the Iowa 1040A may be able to file on-line. On-line filing is fast, efficient, and saves taxpayer dollars. This service begins January 15.

WWW●

**Short Form Filers:
File your Iowa
income tax return
on-line?**

**See our website:
www.state.ia.us/tax**

DEPARTMENT SERVICES

ONLINE

Internet Address (URL)
www.state.ia.us/tax

Iowa Tax Research Library
<http://itrl.state.ia.us>

E-mail
idrf@idrf.state.ia.us

BY TELEPHONE

To Talk to a Tax Specialist
from Des Moines or out of state,
(515)281-3114

from elsewhere in Iowa or
Rock Island-Moline or Omaha
1-800-367-3388

To Order Iowa Tax Forms
(515)281-7239 or
1-800-532-1531 (Iowa only)

"Where's My Refund?"
(515)281-4966 or
1-800-572-3944 (Iowa only)

BY TELEPHONE

Receive Iowa Tax Forms through
department's Tax-Fax System
1-800-572-3943

To Fax to Taxpayer Services
(515)242-6487

Don't say you'll pay when advertising

Advertising either directly or indirectly that your business will pay the sales tax or otherwise absorb the tax is illegal. Several businesses in Iowa were recently directed to stop using ads of this sort. Our agency is contacting businesses when we notice or are alerted to this type of ad.

Businesses may, however, state that sales tax is included in the price. They may also reduce their prices by the sales tax amount, but when the item is sold, sales tax must be charged.

Businesses who need clarification or assistance should call Taxpayer Services.

Declaratory Order

Following is notification of a declaratory order. The complete text can be found on the department's Tax Research Library at <http://itrl.state.ia.us>

Docket # 00-30-06-0136

This decision addresses a manufacturer that intends to sell machinery and equipment it owns and uses in processing to an "equipment trust." The trust would then lease it back to the manufacturer.

School Infrastructure Local Option Jurisdictions (additional countywide tax)

County/Number	Effective	Rate
Black Hawk / 07	10-1-99	1%
Des Moines / 29	4-1-99	1%
Dickinson / 30	1-1-01	1%
Emmet / 32	7-1-99	1%
Fremont / 36	1-1-01	1%
Lee / 56	1-1-00	1%
Monona / 67	10-1-99	1%
Montgomery / 69	7-1-00	1%
Muscatine / 70	7-1-00	1%
Page / 73	1-1-01	1%
Polk / 77	7-1-00	1%
Scott / 82	7-1-99	1%
Shelby / 83	1-1-99	1%
Webster / 94	7-1-99	0.5%
Woodbury / 97	10-1-98	1%

Attention Payroll Departments!

Do you employ students part-time?

If they make less than \$4,000 a year and are declared as dependents on their parents' Iowa income tax return, you do not need to withhold Iowa tax from their paychecks.

Sales Tax Information Form

Use this form to report address and name changes, change your filing status, or request information on Electronic Funds Transfer (EFT).

Sales tax permit number

Enter weekday phone number

Previous name and address

New name and address ☐ location ☐ mailing only ☐ both

If you have changed ownership or county location, do not complete this form. You will need to cancel your current permit and apply for a new one. To obtain the necessary forms to cancel your old permit and apply for a new permit, call 515/281-3363, option 4.

☐ Check here if you permanently ended business and enter that date: _____

☐ If the amount of tax you collect is different than allowed by your current filing frequency (see story on page 1), enter the filing frequency you are changing to: _____

☐ Check here if you want information on remitting your sales tax electronically (EFT filing).

Send this form to Registration Services,
PO Box 10465, Des Moines IA 50306-0465.

IOWA "REGULAR" LOCAL OPTION SALES TAX JURISDICTIONS

All jurisdictions except Webster County (0.5%) have a regular local option rate of 1%. * Indicates the county also has the school local option tax. These rates are effective through June 30, 2001. New jurisdictions may be added July 1, 2001.

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Allamakee / 03	Harpers Ferry, Postville, Waterville	1-1-95
	Waukon	1-1-96
	Lansing, New Albin	7-1-96
	Unincorporated Area	10-1-97
Appanoose / 04	Mystic, Plano	7-1-99
Audubon / 05	Brayton, Gray	1-1-99
Black Hawk / 07 *	Cedar Falls, Elk Run Heights	4-1-91
	Evansdale, Hudson, Raymond, Waterloo	
	Dunkerton, Gilbertville, Janesville	10-1-91
	La Porte City, Unincorporated Area	
Boone / 08	Berkley, Luther, Pilot Mound	4-1-89
	Boone	7-1-90
	Boxholm, Ogden, Sheldahl	1-1-91
	Unincorporated Area	
	Madrid	7-1-91
	Fraser	1-1-92
	Beaver	1-1-95
Bremer / 09	Frederika, Sumner, Tripoli	4-1-98
	Denver, Janesville, Readlyn	1-1-01
	Plainfield	
Buchanan / 10	Aurora, Lamont, Stanley	10-1-95
	Fairbank, Hazleton, Jesup, Winthrop	10-1-98
	Brandon, Quasqueton, Rowley	1-1-01
Buena Vista / 11	Albert City, Linn Grove, Marathon	7-1-91
	Newell, Sioux Rapids, Truesdale	
	Alta, Lakeside, Rembrandt	10-1-95
	Storm Lake, Unincorporated Area	
Butler / 12	Allison, Aplington, Aredale, Bristow	1-1-97
	Dumont, Greene, New Hartford, Parkersburg	
	Clarksville, Shell Rock	1-1-00
	Unincorporated Area	
Cass / 15	Anita, Cumberland, Griswold	1-1-97
	Lewis, Marne, Massena, Wiota	
	Atlantic, Unincorporated Area	10-1-97
Cerro Gordo / 17	Clear Lake, Dougherty, Mason City	7-1-92
	Meservey, Plymouth, Rock Falls, Rockwell, Swaledale, Thornton, Ventura	
	Unincorporated Area	1-1-93
Cherokee / 18	Aurelia, Cleghorn, Larrabee	7-1-96
	Marcus, Meriden, Washta	
	Quimby	1-1-98
Chickasaw / 19	Alta Vista, Bassett, Fredericksburg	4-1-97
	Ionia, Lawler, Nashua, New Hampton, North Washington, Unincorporated Area	
Clarke / 20	Murray, Osceola, Woodburn	4-1-00
	Unincorporated Area	
Clay / 21	Dickens, Everly, Fostoria	1-1-99
	Gillett Grove, Greenville, Peterson, Rossie, Royal, Spencer, Webb	
	Unincorporated Area	
Clayton / 22	McGregor	1-1-90
	Elkader, Garnavillo, Luana	4-1-94
	Millville, Marquette, Saint Olaf	
	Elkport, Farmersburg, Garber	10-1-94
	Guttenberg, Littleport, Monona, Volga	
	Edgewood, North Buena Vista	10-1-95
	Strawberry Point, Unincorporated Area	
Clinton / 23	Andover, Calamus, Camanche	10-1-89
	Clinton, Delmar, De Witt, Goose Lake, Grand Mound, Low Moor, Toronto, Welton, Wheatland	
	Charlotte, Lost Nation	1-1-90
	Unincorporated Area	

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Crawford / 24	Arion, Aspinwall, Buck Grove	1-1-99
	Charter Oak, Deloit, Denison, Dow City, Kiron, Manilla, Ricketts, Schleswig, Vail, Westside, Unincorporated Area	
Dallas / 25	Bouton, Minburn, Perry, Redfield	1-1-99
Decatur / 27	Davis City, Decatur, Garden Grove	1-1-97
	Grand River, Lamoni, Leroy, Pleasanton, Van Wert	
Delaware / 28	Colesburg, Delaware, Delhi, Earlville	10-1-94
	Greeley, Manchester, Masonville	
	Dundee, Dyersville, Hopkinton	4-1-95
	Ryan, Unincorporated Area	
	Edgewood	4-1-96
Des Moines / 29 *	Burlington, Danville, Middletown	10-1-94
	West Burlington	
	Mediapolis, Unincorporated Area	4-1-95
Dickinson / 30 *	Lake Park, Okoboji, Orleans	4-1-97
	Spirit Lake, Superior, Terril	
	Arnolds Park, Milford, Wahpeton	1-1-98
	West Okoboji, Unincorporated Area	
Dubuque / 31	Asbury, Balltown, Centralia	4-1-88
	Dubuque, Holy Cross, Sageville, Zwingle	
	Bankston, Bernard, Epworth, Farley	7-1-88
	Graf, Peosta, Sherrill, Unincorporated Area	
	Cascade, Dyersville, Luxemburg	10-1-89
	New Vienna, Rickardsville, Worthington	
Emmet / 32 *	Armstrong, Ringsted	1-1-98
Fayette / 33	Arlington, Clermont, Elgin, Hawkeye	1-1-95
	Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, Westgate	
	Fayette, West Union	7-1-95
	Unincorporated Area	
	Fairbank	1-1-00
Floyd / 34	Floyd, Marble Rock, Nora Springs	10-1-96
	Rockford, Rudd	
	Charles City, Colwell	10-1-97
	Unincorporated Area	10-1-98
Franklin / 35	Coulter, Dows, Geneva, Hansell	10-1-95
	Latimer, Sheffield	
	Hampton, Popejoy, Unincorporated Area	10-1-96
	Alexander	1-1-01
Fremont / 36 *	Farragut, Hamburg, Imogene	1-1-96
	Randolph, Riverton, Shenandoah, Sidney, Tabor, Thurman, Unincorporated Area	
	Farragut, Fremont Mills, Hamburg	1-1-01
	Shenandoah, Sidney	
Grundy / 38	Beaman, Dike, Grundy Center	1-1-99
	Holland, Wellsburg	
	Morrison, Stout, Unincorporated Area	10-1-99
Hancock / 41	Corwith, Crystal Lake, Garner	1-1-96
	Goodell, Kanawha, Klemme, Woden	
	Britt	1-1-97
	Unincorporated Area	7-1-98
Hardin / 42	Alden, Buckeye, Eldora, Hubbard	4-1-96
	Iowa Falls, Radcliffe, Steamboat Rock, Unincorporated Area	
	Ackley, New Providence, Owasa	1-1-97
	Union, Whitten	
Harrison / 43	Dunlap, Little Sioux, Mondamin	10-1-97
	Persia, Pisgah	
	Logan, Magnolia, Missouri Valley	10-1-98
	Modale, Woodbine	
Henry / 44	Coppock, Hillsboro, Mount Pleasant	10-1-95
	Mount Union, New London, Olds, Rome, Salem, Westwood, Winfield	
	Wayland, Unincorporated Area	1-1-96

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Howard / 45	Chester, Cresco, Lime Springs, Protivin Elma, Unincorporated Area Riceville	1-1-94 7-1-94 1-1-95
Ida / 47	Galva	4-1-97
Iowa / 48	Ladora, North English, Parnell, Williamsburg Marengo, Millersburg, Victor, Unincorporated Area	4-1-94 4-1-95
Jackson / 49	Baldwin, La Motte, Miles, Preston, Sabula, Saint Donatus, Spragueville, Springbrook Bellevue, Zwingle	10-1-89 4-1-91 10-1-94 1-1-95
Jefferson / 51	Fairfield, Libertyville, Lockridge, Packwood Batavia, Pleasant Plain, Unincorporated Area	4-1-99 1-1-00
Jones / 53	Cascade, Center Junction, Morley, Olin, Onslow, Oxford Junction Monticello, Wyoming	4-1-95 1-1-96 1-1-99
Kossuth / 55	Anamosa Unincorporated Area Algona, Bancroft, Burt, Fenton, Lakota, Ledyard, Lone Rock, LuVerne, Swea City, Titonka, Wesley, West Bend, Whittemore Unincorporated Area	10-1-99 7-1-99 10-1-99
Lee / 56 *	Fort Madison, Franklin, Keokuk, Montrose St. Paul..... Donnellson, Houghton, West Point, Unincorporated Area	10-1-91 1-1-93 1-1-95
Linn / 57	Bertram	1-1-86
Lucas / 59	Prairieburg.....	10-1-98
Lucas / 59	Chariton, Derby, Lucas, Russell, Williamson	4-1-98
Lyon / 60	Alvord, Doon, George, Inwood, Lester, Little Rock, Rock Rapids, Unincorporated Area	10-1-96
Mahaska / 62	Barnes City, Beacon, Fremont, Keomah Village, Leighton, New Sharon, Oskaloosa, Rose Hill, University Park, Unincorporated Area Eddyville	4-1-95 10-1-95
Marshall / 64	Liscomb	1-1-97
Marshall / 64	Ferguson, Marshalltown, Melbourne, Rhodes, Saint Anthony Albion, Clemons, Gilman, Haverhill Laurel, LeGrand, State Center, Unincorporated Area	4-1-00 7-1-00
Mills / 65	Emerson, Henderson, Malvern, Tabor ...	1-1-96
Mitchell / 66	Carpenter, Mitchell, Orchard, Osage, Riceville, St. Ansgar, Stacyville McIntire, Unincorporated Area	1-1-95 7-1-95
Monona / 67 *	Blencoe, Castana, Mapleton, Moorhead, Onawa, Rodney, Soldier, Turin, Ute, Whiting, Unincorporated Area	7-1-90
Montgomery / 69 *	Coburg, Elliott, Stanton, Villisca	1-1-96
Montgomery / 69 *	Grant	4-1-96
Montgomery / 69 *	Red Oak, Unincorporated Area.....	4-1-99
Muscatine / 70 *	Atalissa, Conesville, Fruitland,..... Muscatine, Stockton, Wilton Nichols, Unincorporated Area	7-1-94 1-1-95
Muscatine / 70 *	West Liberty	7-1-95
O'Brien / 71	Archer, Calumet, Paullina, Primghar, Sanborn, Sheldon, Sutherland, Unincorporated Area Hartley	1-1-96 7-1-98

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Page / 73 *	Blanchard, Braddyville, Coin, College Springs, Essex, Shambaugh, Shenandoah, Yorktown Clarinda, Hepburn, Northboro, Unincorporated Area Clarinda, Essex, New Market, Red Oak, Shenandoah, South Page, Staton, Villisca	1-1-96 7-1-96 1-1-01
Palo Alto / 74	Ayrshire, Curlew, Cylinder, Graettinger, Mallard, Rodman, Ruthven, West Bend, Unincorporated Area Emmetsburg	4-1-00 7-1-00
Plymouth / 75	Hinton, Kingsley, Merrill, Oyens, Struble, Westfield	10-1-98
Polk / 77 *	Polk City	1-1-86
Polk / 77 *	Sheldahl	7-1-87
Pottawattamie / 78	Macedonia, Minden	1-1-89
Pottawattamie / 78	Council Bluffs.....	4-1-90
Pottawattamie / 78	Avoca, Carson, Carter Lake, Crescent, Hancock, McClelland, Neola, Oakland, Treynor, Underwood, Walnut Unincorporated Area	1-1-95 4-1-95
Scott / 82 *	Bettendorf, Blue Grass, Buffalo, Davenport, Dixon, Donahue, Eldridge, LeClaire, Long Grove, Maysville, McCausland, New Liberty, Panorama Park, Princeton, Walcott, Riverdale, Unincorporated Area Durant	1-1-89 4-1-97
Shelby / 83 *	Defiance, Earling, Elk Horn, Irwin, Portsmouth, Shelby, Tennant, Westphalia Kirkman	1-1-98 1-1-99
Sioux / 84	Alton, Boyden, Chatsworth, Granville, ... Hawarden, Hull, Ireton, Matlock, Maurice, Orange City, Sioux Center, Unincorporated Area Hospers, Rock Valley, Sheldon	10-1-95 7-1-96
Story / 85	Ames, Huxley	1-1-87
Story / 85	Cambridge, Collins, Colo, Gilbert, Kelley, McCallsburg, Roland, Sheldahl, Slater, Unincorporated Area Nevada, Maxwell, Zearing	7-1-87 1-1-89 10-1-90
Story / 85	Story City	10-1-90
Wapello / 90	Agency, Blakesburg, Eddyville, Eldon, .. Kirkville, Ottumwa, Unincorporated Area	7-1-98
Webster / 94 *	Badger, Barnum, Callender, Clare, Dayton, Duncombe, Fort Dodge, Gowrie, Harcourt, Lehigh, Moorland, Vincent, Otho, Stratford, Unincorporated Area	1-1-01
Winnebago / 95	Buffalo Center, Forest City, Lake Mills, Leland, Rake, Scarville, Thompson, Unincorporated Area	10-1-99
Winneshiek / 96	Decorah	4-1-91
Winneshiek / 96	Calmar, Castalia, Fort Atkinson, Jackson Junction, Ossian, Ridgeway, Spillville, Unincorporated Area	7-1-91
Woodbury / 97 *	Bronson, Cushing, Moville, Oto, Salix, Sergeant Bluff, Sioux City, Sloan Anthon, Correctionville, Danbury, Hornick, Lawton, Pierson, Smithland, Unincorporated Area	1-1-87 10-1-88
Worth / 98	Fertile, Grafton, Hanlontown, Joice, Kensett, Manly, Northwood Unincorporated Area	1-1-97 7-1-97
Wright / 99	Belmond, Dows, Eagle Grove, Galt, Goldfield, Rowan, Woolstock Unincorporated Area	1-1-01

* Indicates the county also has the school local option tax. See school local option list on page 2.